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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990 All other organizations with gross receipts less than $1,000,000 and total assets less than $2,500,000 at the end of the year may use this form

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2008

Open to Public Inspection

A **For the 2008 calendar year, or tax year beginning** 10/01/08 , **and ending** 9/30/09

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
NELSON CO FARM BUREAU FEDERATION

Number and street (or P O box, if mail is not delivered to street address) | Room/suite
106 REARDON BLVD

City or town, state or country, and ZIP + 4
BARDSTOWN KY 40004

D **Employer identification number**
61-0429293

E Telephone number
502-348-8446

F Group Exemption Number ▶

- **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method ☒ Cash ☐ Accrual
Other (specify) ▶

I **Website:** ▶ N/A

J **Organization type** (check only one)— ☒ 501(c) (5) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if $1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 100,461

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	17,400
	3	Membership dues and assessments See Statement 1	3	70,227
	4	Investment income	4	5,094
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less: cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from **gaming**, check here ▶ ☐		
	a	Gross revenue (not including $ _____ of contributions reported on line 1) — 6a		
	b	Less. direct expenses other than fundraising expenses — 6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ See Statement 2)	8	7,740
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	100,461
Expenses	10	Grants and similar amounts paid (attach schedule) See Statement 3	10	27,782
	11	Benefits paid to or for members	11	20,357
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	500
	14	Occupancy, rent, utilities, and maintenance	14	12,342
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ See Statement 4)	16	18,484
	17	**Total expenses.** Add lines 10 through 16 ▶	17	79,465
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	20,996
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	305,448
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶	21	326,444

Part II Balance Sheets. If Total assets on line 25, column (B) are $2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	201,332	22	226,413
23 Land and buildings	102,816	23	98,731
24 Other assets (describe ▶ See Statement 5)	1,300	24	1,300
25 **Total assets**	305,448	25	326,444
26 **Total liabilities** (describe ▶ _____)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) must agree with line 21)	305,448	27	326,444

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Form **990-EZ** (2008)

DAA

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Part III Statement of Program Service Accomplishments (See the instructions for Part III.)

Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

What is the organization's primary exempt purpose?

PROMOTE WELFARE/IMPROVEMENT OF FARMING

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.

28 PROMOTE WELFARE AND IMPROVEMENT OF FARMING IN NELSON COUNTY AND SURROUNDING AREA.

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (attach schedule) See Statement 6

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV.)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Statement 7				

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	35b		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still unpaid at the start of the period covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ , section 4912 ▶ _____ , section 4955 ▶ _____			
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b		
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____			
d	Enter amount of tax on line 40c reimbursed by the organization ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed. ▶ None

42a The books are in care of ▶ NANCY MILLER Telephone no. ▶ 502-348-8446

Located at ▶ 106 REARDON BLVD BARDSTOWN, KY ZIP + 4 ▶ 40004

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U S.? If "Yes," enter the name of the foreign country ▶ _____	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45		X

Part VI **Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

			Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization(s) a section 527 organization?	49b		

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Total number of other employees paid over $100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than $100,000 of compensation from the organization If there is none, enter "None."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

X Nancy Miller — Signature of officer

X 1-12-10 — Date

NANCY MILLER — Type or print name and title

TREASURER

Paid Preparer's Use Only

Preparer's signature: Annette B Hibbs

Date: 12/31/09

Check if self-employed ▶ ☐

Preparer's Identifying Number (See instr.): P00854791

Firm's name (or yours if self-employed), address, and ZIP + 4: Hibbs and Associates, PLLC, 713 N. 3rd Street, Bardstown, KY 40004-1756

EIN ▶ 32-0080079

Phone no ▶ 502-348-0276

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

6144 12/31/2009

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172

2008

Attachment Sequence No **67**

Name(s) shown on return: NELSON CO FARM BUREAU FEDERATION

Identifying number: 61-0429293

Business or activity to which this form relates: Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6			

7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	4,087

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only–see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	4,087
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

DAA

There are no amounts for Page 2

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
MEMBERSHIP	$ 70,227
Total	$ 70,227

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
INCENTIVE PROGRAM	$ 6,707
MISCELLANEOUS	1,033
Total	$ 7,740

Federal Statements

Statement 3 - Form 990-EZ, Part I, Line 10 - Grants and Similar Amounts Paid

Name and Address	Relationship to Organization	Class of Activity	Date of Gift	
Description of Property	Cash Contribution	Noncash Contribution	Book Value	Book Value Explanation	FMV Explanation	Purpose
EDUCATION	25,282					
Total	25,282					

Federal Statements

Statement 4 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	$
ADVERTISING/PROMOTIONS	177
CONTRACT SERVICES	9,666
DEAD ANIMAL CONTRACT	1,260
DUES BILLING	5,695
OFFICE SUPPLIES	494
FLOWER FUND & GIFTS	648
PHONE	544
Total	$ 18,484

Statement 5 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
FARM BUREAU INVESTMENT CORP	$ 800	$ 800
WASHINGTON CO STOCK YARDS	500	500
	1,300	1,300

Statement 6 - Form 990-EZ, Part III, Line 31 - Statement of Program Service Accomplishments

Description
PROMOTE WELFARE AND THE IMPROVEMENT OF FARMING IN NELSON COUNTY AND ITS SURROUNDING AREA.

Statement 7 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
TOMMY HART	PRESIDENT		0	0	0
STEVE FRANKLIN	VICE PRES		0	0	0
NANCY MILLER	SEC/TREAS		0	0	0
JACK ALLEN	DIRECTOR		0	0	0
RON BOWMAN	DIRECTOR		0	0	0
GERALDINE FLAUGHERTY	DIRECTOR		0	0	0
ANDY BISHOP	DIRECTOR		0	0	0
HOLLY BISCHOFF	DIRECTOR		0	0	0
KENT BISCHOFF	DIRECTOR		0	0	0
DANNY CALDWELL	DIRECTOR		0	0	0
LEE DILLON	DIRECTOR		0	0	0
TERRY DOWNS	DIRECTOR		0	0	0
JEFF EAVES	DIRECTOR		0	0	0
JOHN FILIATREAU	DIRECTOR		0	0	0
NORMAN FURRIE	DIRECTOR		0	0	0
STEPHEN GREENWELL	DIRECTOR		0	0	0
JOHN HART	DIRECTOR		0	0	0
CHARLES HEIL	DIRECTOR		0	0	0

Statement 7 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
EDDIE HICKS	DIRECTOR		0	0	0
MACK HOLT	DIRECTOR		0	0	0
KENNY ICE	DIRECTOR		0	0	0
FREDDY JURY	DIRECTOR		0	0	0
JEAN JURY	DIRECTOR		0	0	0
BILLY LUTZ	DIRECTOR		0	0	0
JAMES MONIN	DIRECTOR		0	0	0
TOM REED	DIRECTOR		0	0	0
ELLEN ROCHE	DIRECTOR		0	0	0
JACK ROCHE	DIRECTOR		0	0	0
LARRY SCHENCK	DIRECTOR		0	0	0
DORIS WHITE	DIRECTOR		0	0	0

Federal Statements

Form 990-EZ, Part I, Line 11 - Benefits Paid To or For Members

Description	Amount
ANNUAL MEETING	$ 2,099
MONTHLY MEETINGS	4,295
CONFERENCE & CONVENTIONS	13,332
MEMBERSHIP SERVICES	631
Total	$ 20,357

Federal Statements

Form 990-EZ, Part II, Line 23 - Land and Buildings

Description	Beginning of Year	Accumulated Depreciation	End of Year	Accumulated Depreciation
LAND	$	$	$ 35,001	$ 0
OFFICE BUILDING & LOT	172,009		137,009	
ACCUMULATED DEPRECIATION		69,193		73,279
Total	$ 172,009	$ 69,193	$ 172,010	$ 73,279